



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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തിരുവനന്തപുരം,  
ബുധൻ

Thiruvananthapuram,  
Wednesday

2024 ഒക്ടോബർ 30  
30th October 2024

1200 തുലാം 14  
14th Thulam 1200

1946 കാർത്തികം 8  
8th Karthika 1946

നമ്പർ  
No.

3471

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.152/2024/TD.

*Dated, Thiruvananthapuram, 30th October, 2024*

*14th Thulam, 1200.*

**S. R. O. No. 995/2024**

In exercise of the powers conferred by sub-section (1) of section 128A of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the said Act), the Government of Kerala, on the recommendations of the Council, hereby notifies the respective date



specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:—

**Table**

Sl. No.	Class of registered person	Date up to which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.



	determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	
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2. This notification shall come into effect from the 1<sup>st</sup> day of November, 2024.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

Section 128A has been inserted in the Kerala State Goods and Services Tax Act, 2017 vide the Taxation Laws (Amendment) Ordinance, 2024, so as to provide for conditional waiver of interest and penalty in respect of demand notices issued under section 73 of the said Act for the Financial Years 2017-18, 2018-19 and 2019-20, except the demand notices in respect of erroneous refund.

Now, on recommendations of the Goods and Services Tax Council, the Government have decided to notify the date under sub-section (1) of Section 128A of Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

The notification is intended to achieve the above object.

